

## Section 8 Error Code Descriptions

**Note:** The **bold underlined error codes** indicate potential software errors. If you receive one of these error codes, please contact your software provider for assistance.

002		There is an error with the <u>Date</u> . Date fields with a length of six positions should have six numeric characters in YYYYMM format (for example: <b>200504</b> ) and Date fields with a length of eight positions should have eight numeric characters in YYYYMMDD format (for example: <b>20050415</b> ).
<b>005</b>		<p>A Statement cannot contain more than 2 pages.</p> <p>Statement Records do not have to be consecutive but must be in ascending sequence (i.e., 1, 2, 4, 5, 6, 8).</p> <p>For each statement, LN01, LN02 and LN03 must be present and all line numbers must be in ascending numeric sequence.</p> <p>The fields on a statement record must be in the same format and sequence as they appear in the record layouts. Enter only one group of related fields per Statement Line (LN) Record. Statement references in the tax return must be in ascending numeric sequence.</p>
<b>008</b>	540/NR	There is a maximum of 5,000 STCGL and 5,000 LTCGL records allowed for each federal return (maximum 10,000 combined total).
<b>013</b>		All fields must contain the type of data specified in the "Type" column of the Record Layouts. Make sure the characters match the field type (alpha, numeric, or alphanumeric).
016	540/NR/ NRS/2EZ	<p>There is an error with the <u>ZIP Code</u> information in the "Name and Address" section of your return. The ZIP Code (Field 0059):</p> <ul style="list-style-type: none"><li>• Must be within the valid range of ZIP Codes listed for the state you indicated.</li><li>• Cannot end in "00" (with the exception of 20500, White House ZIP Code).</li><li>• Cannot have spaces, dashes, punctuation, or symbols. You may contact your local Post Office for the appropriate ZIP Code.</li></ul>
019	540/NR/ NRS/2EZ	<p>There is an error with your bank's <u>Routing Number</u> or your <u>Account Number</u> in the "Direct Deposit" section of your return. Your bank's Routing Number (Field 0700) and your Account Number (Field 0730) can be found at the bottom left corner of your check OR you may contact your bank for this information. Please make sure the Routing Number has nine (9) numeric digits. The first two positions must be 01 through 12 or 21 through 32. Make sure the Account Number is alphanumeric (i.e., numerals, alphas, and hyphens only), has no leading spaces and does not equal all zeros. If you indicated a Routing Number and an Account Number, either the Checking Account (Field 0710) OR the Savings Account box (Field 0720) must be marked with an "X".</p>

## Section 8 Error Code Descriptions (continued)

022	540/NR/ NRS/2EZ	There is an error with the <u>State</u> information in the "Name and Address" section of your return. Please make sure the State (Field 0058) information you provided is alpha and consistent with the standard state abbreviations issued by the Postal Service. You may want to call a Post Office near you for assistance.
023	540/NR/ NRS/2EZ	There is an error with the <u>City</u> information, in the "Name and Address" section of your return. Please make sure the City (Field 0056): <ul style="list-style-type: none"><li>• Is present.</li><li>• Does not have any leading spaces.</li><li>• Does not have any special characters.</li><li>• Has at least three characters.</li></ul>
<b><u>027</u></b>	SUM	The Electronic Return Originator Name (Field 0010) must be present.  EFIN of Originator (Field 0020) must be present and equal to EFIN of Originator of the return.
<b><u>029</u></b>	540/NR/ NRS/2EZ	The EFIN of the Originator of the return record is not recognized as an Authorized e-file Provider by FTB.
<b><u>033</u></b>		Fields on a record must not be longer than specified in the California Record Layouts.
<b><u>035</u></b>		Field Numbers for each record must be in ascending order and valid for that record (i.e., 0010, 0020, 0021, 0030 etc).
<b><u>045</u></b>	540/NR/ NRS/2EZ	Invalid Record ID on the incoming record. The format and content of the Record ID, which begins each type of record, must be exactly as required in the e-file specifications.
<b><u>050</u></b>		The only valid entry in a Required Statement field (identified with an "@" beside the Field Number in the Record Layout) is the statement reference, "STMbnn".
<b><u>051</u></b>		Any statement references ("STMbnn") occurring in a data field must have a corresponding statement record. Reference each statement only once.
<b><u>053</u></b>		The number of statement records cannot exceed the number of statement references.
105	540/NR/ NRS/2EZ	There is an error with the <u>Direct Deposit of Refund</u> information. To request a Direct Deposit of your Refund, you must provide: <ul style="list-style-type: none"><li>• A Routing Number (Field 0700), <u>and</u></li><li>• An Account Number (Field 0730).</li></ul> The DDR/EFW indicator (Field 0466) must be "DDR".  The amount of your refund must be greater than \$0.

## Section 8 Error Code Descriptions (continued)

106	540/NR/ NRS/2EZ	<p>There is an error with the <u>Electronic Funds Withdrawal Date</u> information. Please make sure you indicated the Electronic Funds Withdrawal Date (Field 0468) from your bank account between <b>1/3/06</b> and <b>10/16/06</b>. If you want to avoid late penalties and interest, you must indicate an Electronic Funds Withdrawal date on or before <b>4/17/06</b>.</p>
107	540/NR/ NRS/2EZ	<p>There is an error with the <u>Amount</u> and the <u>Date</u> of your Electronic Funds Withdrawal request. To elect Electronic Funds Withdrawal, all of the following must be present:</p> <ul style="list-style-type: none"><li>• Amount (Field 0467)</li><li>• Date (Field 0468)</li><li>• Bank Routing Number (Field 0700)</li><li>• Account Number (Field 0730)</li></ul> <p>The DDR/EFW indicator (Field 0466) must be "EFW".</p> <p>The amount you owe must be greater than \$0.</p> <p>The EFW Amount (Field 0467) must be greater than \$0.</p>
110	540/NR/ NRS/2EZ	<p>There is an error with the <u>Amount</u> and the <u>Date</u> of your request for Estimated Tax Payments Withdrawal. To elect Electronic Funds Withdrawal of your Estimated Tax Payments, all of the following fields must be present:</p> <ul style="list-style-type: none"><li>• Amount (Fields 0800, 0820, 0840, and/or 0860)</li><li>• Date (Fields 0810, 0830, 0850, and/or 0870)</li><li>• Bank Routing Number (Field 0700)</li><li>• Account Number (Field 0730)</li></ul> <p>All dates must be on or before <b>1/16/07</b>.</p>
123	W-2	<p>There is an error with your <u>W-2</u> information. Please make sure the following information is <b>present</b>:</p> <ul style="list-style-type: none"><li>• Employer Name (Field 0050)</li><li>• Employer Address (Field 0060)</li><li>• Employer City, State and ZIP Code (W-2 Fields 0070, 0073, 0075)</li><li>• Employee Name (W-2 Field 0090)</li><li>• Employee Address (W-2 Field 0100, 0105)</li><li>• Employee City, State and ZIP Code (W-2 Fields 0110, 0113, 0115)</li><li>• Wages (W-2 Field 0120)</li></ul> <p>Foreign Address Exception: If Employer State (Field 0073) is equal to ".", then Employer ZIP Code (Field 0075) can be blank. If Employee City (Field 0113) is equal to ".", then Employee ZIP Code (Field 0115) can be blank.</p>

## Section 8 Error Code Descriptions (continued)

142	W-2	If two or more Wage Fields (Fields 0390, 0460, 0515, 0560) have equivalent amounts, then the corresponding two or more State Name Fields (Fields 0370, 0440, 0490, 0540) for those amounts cannot be "CA".
145	540/NR/ NRS/2EZ	The e-file system has identified your return as being a duplicate of a previously accepted return.
<b><u>151</u></b>	SUM	Number of Logical Records in Return (Field 0040) must equal the total logical record count computed by FTB.
<b><u>152</u></b>	SUM	Number of Forms W-2 (Field 0050) must equal the number of Forms W-2 computed by FTB.
<b><u>153</u></b>	SUM	Number of Forms W-2G (Field 0060) must equal the number of Forms W-2G computed by FTB.
<b><u>154</u></b>	SUM	Number of Forms 1099-R (Field 0070) must equal the number of Forms 1099-R computed by FTB.
<b><u>155</u></b>	SUM	Number of Schedule Records (Field 0080) must equal the number of schedule records (SCH) computed by FTB. This is a count of all state schedules and federal schedules.
<b><u>156</u></b>	SUM	Number of Form Records (Field 0090) must equal the number of form records (FRM) computed by FTB. This is a count of all state forms and federal forms.
<b><u>157</u></b>	SUM	Number of Statement Record Lines (Field 0100) must equal the number of statement record lines (STM) computed by FTB. This is a count of all state statements and federal statements.
<b><u>158</u></b>	SUM	The California Software ID Number (Field 0230) must be present and must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer.
<b><u>160</u></b>	SUM	Number of federal STCGL records (Field 0133) must equal the number of federal STCGL records computed by FTB.
<b><u>162</u></b>	SUM	Number of federal <b>LTCGL</b> records ( Field 0135) must equal the number of federal <b>LTCGL</b> records computed by FTB.
220	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> claimed (Field 0374). To claim this credit, the <u>Qualifying Person SSN</u> (Field 0371) must be present, or Qualifying Person First Name –1 (Field 0250) must contain a statement ("STMbnn").

## Section 8 Error Code Descriptions (continued)

225	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374) on your tax return. To claim this credit, the <u>Federal Credit Amount</u> (Field 0373) must be present on Form 540, Line 44 or Form 540NR, Line 53.
230	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, FTB 3506 must be present.
235	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, <u>Federal AGI</u> (540/540NR Field 0205) must not exceed \$100,000.
240	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, if only one <u>Qualifying Person SSN</u> (Field 0371) is present, the Child and Dependent Care Expenses Credit must not exceed \$525. If two <u>Qualifying Person SSNs</u> (Field 0371 and Field 0372) are present, Child and Dependent Care Expenses Credit must not exceed \$1,050.
243	3506	<p>There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Form FTB 3506). To claim this credit the following entries must be present on the form FTB 3506:</p> <ul style="list-style-type: none"> <li>• Name of Care Provider (Field 0090)</li> <li>• Care Provider's Street Address (Field 0110)</li> <li>• Care Provider's City, State and ZIP Code (Field 0120)</li> <li>• Care Provider's SSN/EIN (Field 0130)</li> <li>• Care Provider's Telephone Number (Field 0150)</li> <li>• Address Where Care Was Provided (Fields 0154, 0156)</li> <li>• Qualifying Person's First Name (Field 0250)</li> <li>• Qualifying Person's Last Name (Field 0260)</li> <li>• Qualifying Person's SSN (Field 0280) or Qualifying Person Died (Field 0285)</li> <li>• Qualifying Person's Date of Birth (Field 0290) or Disabled Indicator (Field 0295)</li> </ul>
244	3506	There is an error with the Child and Dependent Care Expenses Credit (Form FTB 3506). A qualifying individual's social security number (Fields 0280, 0350, 0410) cannot match the social security number of another qualifying individual on form FTB 3506.
<del>245</del>	<del>540/NR</del>	<del>There is an error with the Long-Term Care Credit (form FTB 3504). To claim the credit, <u>California AGI</u> (Field 0225) must not exceed \$100,000.</del>

## Section 8 Error Code Descriptions (continued)

300	540/NR	There is an error with <u>Total Credits</u> on your return. <u>Total Credits</u> (Field 0330) must equal the sum of the individual credit amounts (Fields 0305, 0310, 0315, 0325, and 0327).
303	540/NR	There is an error with <u>Credits Subtotal</u> . Credits Subtotal (Field 0335) must equal <u>Amount from Side 1</u> (Field 0300), <i>minus</i> <u>Total Credits</u> (Field 0330) <i>plus</i> Deferred Tax (Field 0332).
306	540/NR	There is an error with Total Tax. Total Tax must equal the sum of Credits Subtotal (Field 0335), plus AMT (Field 0340), <i>plus</i> Mental Health Services Tax (Field 0345), <i>plus</i> Other Taxes (Field 0350).
310	540/NR	There is an error with <u>Total Payments</u> on your return. Total Payments (Field 0375) must equal the sum of: <ul style="list-style-type: none"> <li>• Withholdings (Fields 0360, 0363, 0368), <i>plus</i></li> <li>• Estimates (Field 0365), <i>plus</i></li> <li>• Excess CA SDI (Field 0370), <i>plus</i></li> <li>• Child and Dependent Care Expense Credit (Field 0374) <i>plus</i></li> <li>• <i>Claim of Right</i> (Field 0378).</li> </ul>
321	540/NR/ NRS/2EZ	There is an error with <u>Non-Refundable Renter's Credit Amount</u> . If your Filing Status (Field 0065) is Single (1), the amount of <u>Non-Refundable Renter's Credit</u> (Field 0327) cannot exceed \$60.00. If your filing status (Field 0065) is Married Filing Jointly (2), Married Filing Separately (3), Head of Household (4), or Qualifying Widower (5) the amount cannot exceed \$120.00.
400	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 1. An explanation (Field 0012) must be present if Relationship Code (Field 0010) is "6".
403	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 2. The Social Security Number (Field 0014), Name (Field 0016) and Age (Field 0018 or 0019) must be present and contain valid data.
406	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e). Questions 3, 4, 5, 6, 8, 9, 10, and 11 must have a Yes (Fields 0020, 0022, 0026, 0030, 0124, 0127, 0132, 0136) or No (Fields 0021, 0024, 0028, 0035, 0125, 0128, 0134, 0138) answer present.
407 (New)	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e). Question 12 must have a Yes (Field 0140), No (Field 0145), or Not Applicable (Field 0147) answer present.

## Section 8 Error Code Descriptions (continued)

- 409      4803e      There is an error with the information you provided on the Head of Household Schedule (4803e), **Question 6**. The “From” and “To” dates (Fields 0040 through **0070**) must fall within the current taxable year (i.e., **01/01/2005-12/31/2005**).
- 412      4803e      There is an error with the information you provided on the Head of Household Schedule (4803e), **Question 7**. An explanation (Field 0122) must be present if the Reason Qualifying Person Was Not Living With You (Field 0120) is “H”.
- 415      4803e      There is an error with the information you provided on the Head of Household Schedule (4803e), **Question 12**. The “From” and “To” dates (Fields 0150 through **0180**) must fall within the current taxable year (i.e., **01/01/2005-12/31/2005**).
- 508      Your return was rejected because one or more of the following fields listed below **are blank**. Check these fields and provide the missing information.

<b><u>Form</u></b>	<b><u>Field #</u></b>	<b><u>Field Name</u></b>
540/NR/NRS/2EZ	0010	Taxpayer SSN
540/NR/NRS/2EZ	0025	Name Control
540/NR/NRS/2EZ	0030	T/P First Name
540/NR/NRS/2EZ	0032	T/P Last Name
540/NR/NRS/2EZ	0050	Street Address
540/NR/NRS/2EZ	0056	City
540/NR/NRS/2EZ	0058	State (except when Country Field is present)
540/NR/NRS/2EZ	0065	Filing Status

- 509      540/NR/NRS/2EZ      There is an error with the **First Name** information you provided. Your first name (Field 0030) and/or your spouse’s first name (Field 0040) cannot have more than 11 characters and cannot have spaces, dashes, punctuation, or symbols. For example:

<b><u>Not Acceptable</u></b>	<b><u>Acceptable</u></b>
Jo Ann	Joann
Shu-Hueng	Shuhueng
Teresita M.	First Name = Teresita      Middle Initial = M

## Section 8 Error Code Descriptions (continued)

510 540/NR/  
NRS/2EZ

There is an error with the Street Address (Field 0050) or Apartment Number (Field 0054) in the "Name and Address" section of your return. Make sure your street address begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Street Address" field. Enter the apartment number or letter only in the "Apartment Number" field. Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.

If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten the information like the examples below:

Example: 722 Excelsior Court Southeast  
Enter as: 722 Excelsior Ct SE

Example: Loop Road Route 6 Box 3  
Enter as: Loop Rd Route 6 Bx 3

Example: 1502 Bremerton Drive #A  
Enter as: Street Address: 1502 Brementon Dr  
Apartment Number: A



## Section 8 Error Code Descriptions (continued)

510 (cont.)	540/NR/ NRS/2EZ	<p>There is an error with the <u>Additional Address</u> in the "Name and Address" section of your return. Make sure your additional street address (Field 0052) begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Additional Address" (Field 0052). Enter the apartment number or letter only in the "Apartment Number" field (Field 0054). Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.</p> <p>If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten your information like the examples below:</p> <p><u>Example:</u> P. O. Box 1792 Hawaiian Gardenia Garden Branch</p> <p>Enter As: Street Address = PO Bx 1792 Addl Address = Hawaiian Gardenia Gdn Br</p> <p><u>Example:</u> 4432 Gateway Park Drive, Room 3C California State University</p> <p>Enter As: Street Address = 4432 Gateway Park Dr Addl Address = Calif State Univ Apartment Number = 3C</p>
511	540/NR/ NRS/2EZ	<p>There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked two (2), married filing jointly, then your Spouse's First Name (Field 0040) and your Spouse's Social Security Number (SSN) (Field 0020) must be indicated in the "Name and Address and SSN" section of your return. Please review this section and provide the necessary information.</p>
512	540/NR/ NRS/2EZ	<p>There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked one (1) single, or four (4) head of household, then the Spouse Social Security Number (SSN) (Field 0020) field must be blank.</p>
513	540NRS/2EZ	<p>There is an error with your <u>Filing Status</u> (Field 0065) information. To use the married filing separate status, you must file Form 540 or Long Form 540NR.</p>
514	540/NR/ NRS/2EZ	<p>There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked five (5) qualifying widow(er), you must indicate the year of death (Field 0080) in YYYY format (example: 2004). The year your spouse died cannot be more than two years before the current taxable year.</p>

## Section 8 Error Code Descriptions (continued)

515	540/NR	<p>There is an error with your <u>Total Exemption Credits</u>. The Total Exemption Credit (Field 0140) indicated <b>must be equal</b> to the sum of:</p> <ul style="list-style-type: none"><li>• Personal Exemption Credit (Field 0091) <i>plus</i></li><li>• Blind Exemption Credit (Field 0096) <i>plus</i></li><li>• Senior Exemption Credit (Field 0101) <i>plus</i></li><li>• Dependent Exemption Credit (Field 0136)</li></ul> <p>Please check your calculation and make the necessary changes.</p>
517	540/NR	<p>There is an error with the <u>Tax Amount</u> (Field 0240) you provided in the "Tax and Credits" section of your return. Please review the California Tax Tables using Taxable Income (Field 0235) and Filing Status (Field 0065) to determine the tax amount.</p>
518	540/NR	<p>There is an error with the information you provided in the "Taxable Income" section of your return.</p> <p>The Taxable Income (Field 0235) must equal the sum of the Federal Adjusted Gross Income (AGI) (Field 0205) <u>minus</u> California Adjustments-Subtractions (Field 0210) <u>plus</u> California Adjustments-Additions (Field 0220) <u>minus</u> Deductions (Field 0230), <b>unless Capital Construction Fund Literal (Field 0233) and Capital Construction Fund Amount (Field 0234) are present.</b></p> <p><u>Note:</u> If the Total Adjustments is a negative number, the Taxable Income must equal the sum of Federal AGI <i>plus</i> Total Adjustments minus Deductions.</p>
519	540/NR/ NRS/2EZ	<p>There is an error with <u>Renter's Credit</u>. You do not need to file a return where the only entries are Nonrefundable <u>Renter's Credit</u> (Field 0327) and <u>Refund</u> (Field 0460). Renter's credit is nonrefundable.</p>
520	540/NR/ NRS/2EZ	<p>There is an error with <u>Renter's Credit</u>. The amount of California AGI (Field 0225) must be equal to or less than <b>\$30,794</b> for filing status 1 or 3, or equal to or less than <b>\$61,588</b> for filing status 2, 4 or 5 to claim Nonrefundable <u>Renter's Credit</u> (Field 0327).</p>

## Section 8 Error Code Descriptions (continued)

521 540/NR/  
NRS/2EZ There is an error with the Withholdings information in the "Payment" section of your return.

If Withholdings (Field 0360) is present, Form(s) W-2, W-2G, or 1099R, or Field 0357 must be present.

Unless Field 0357 is present, Withholdings on the return must equal the total amounts withheld on all W-2, W-2G and 1099-R forms where:

<u>On Form</u>	<u>"CA" is present in</u>	<u>Withholding Amount Checked</u>
W-2	Field 0370 (State Name 1)	Field 0400
W-2	Field 0440 (State Name 2)	Field 0470
W-2	Field 0490 (State Name 3)	Field 0520
W-2	Field 0540 (State Name 4)	Field 0570
W-2G	Field 0200 (State Name)	Field 0210
1099-R	Field 0246 (State)	Field 0240
1099-R	Field 0286 (State)	Field 0280

**Note:** For withholding to be recognized as California Withholding, CA must be indicated on Form(s) W-2, W-2G or 1099-R as the state name.

If any of the following forms has a withholding amount, Field 0357 (Withholding From Other Than W-2, W-2G, or 1099-R) MUST be present:

- W-2GU, 1099A, 1099B, 1099C, 1099DIV, 1099G, 1099INT, 1099LTC, 1099MISC, 1099MSA, 1099OID, 1099PATR, 1099Q, 1099S, 1099SSA, 1099RRB

**Note:** W-2, W-2G and 1099-R are invalid entries for Field 0357 (Withholding From Other Than W-2, W-2G or 1099-R). In addition to the forms listed above, STM is also a valid entry. A statement must be used if withholdings is from multiple forms.

If Withholding From Other Than W-2, W-2G, or 1099-R (Field 0357) is present, the total Withholdings (Field 0360) must be greater than the total amount withheld from all Forms W-2.

## Section 8 Error Code Descriptions (continued)

<b><u>522</u></b>		<p>The data records of the tax return must be in the following sequence: Return, Form W-2, Form W-2G, Form 1099-R, Schedules, Forms, Statements, IRS Records (if applicable), and Summary.</p> <p>Both pages of multiple page forms must be present unless there is no data on the second page.</p> <p>Schedule records must be in ascending alpha sequence. Form records must be in ascending numeric sequence, see Error Form Record Number.</p> <p>The Schedule Occurrence Number (Field 0005 of the Schedule Record) and the Form Occurrence Number (Field 0005 of the Form Record) must be present and in ascending numeric sequence beginning with 01.</p>
523	540/NR/ NRS/2EZ	<p>There is an error with the information you provided on the "Overpaid Tax or Tax Due" section of your return. The Overpaid Tax Available amount (Field 0390) minus Use Tax (Field 0398), if applicable, and minus Total Contributions (<b>Field 0450</b>) must equal the Refund Amount, No Amount Due (Field 0460), OR Amount You Owe (Field 0465).</p>
524	5402EZ	<p>There is an error with the information you provided in the Taxable Income Section of your return. Total Income (Field 0225) cannot be greater than \$100,000 if filing status is single or head of household, or \$200,000 if filing status is married filing jointly or qualifying widower.</p>
526	540/NR/ NRS/2EZ	<p>There is an error with the amount indicated on the "Contributions" section of your return. The Total Contributions amount (<b>Field 0450</b>) must be equal to <u>the sum</u> of the following funds:</p> <ul style="list-style-type: none"><li>• California Senior Special Fund (for 540, 540NR only) (Field 0400)</li><li>• Alzheimer's Disease/Related Disorders Fund (Field 0405)</li><li>• California Fund for Senior Citizens (Field 0410)</li><li>• Rare and Endangered Species Preservation Program (Field 0415)</li><li>• State Children's Trust Fund for the Prevention of Child Abuse (Field 0420)</li><li>• California Breast Cancer Research Fund (Field 0425)</li><li>• California Firefighters' Memorial Fund (Field 0431)</li><li>• Emergency Food Assistance Program Fund (Field 0435)</li><li>• California Peace Officer Memorial Foundation Fund (Field 0436)</li><li>• <del>Asthma and Lung Research Fund (Field 0439)</del></li><li>• CA Military Family Relief Fund (Field 0442)</li><li>• CA Prostate Cancer Research Fund (Field 0443)</li><li>• <b>Veterans Quality of Life Fund (Field 0444)</b></li><li>• <b>CA Sexual Violence Victim Services Fund (Field 0445)</b></li><li>• <b>CA Colorectal Cancer Prevention Fund (Field 0446)</b></li></ul>

## Section 8 Error Code Descriptions (continued)

527	540/NR/ NRS/2EZ	There is an error with the <u>Total Dependent Exemptions</u> information or the Dependent Name information on your return. If the first Dependent Name (Field 0105) is present, then Total Dependent Exemptions (Field 0135) must also be present and greater than zero. If Total Dependent Exemptions (Field 0135) is greater than zero, then Dependent Name (Field 0105) must contain an entry.
528	540NRS	There is an error with the information you provided in the <u>Total Taxable Income</u> section of your return. Adjusted gross income from all sources (Field 0225) cannot be greater than \$100,000. Please use FTB Long Form 540NR.
529	540/NR	If more than 2 credits are claimed and Field 0325 has an entry, either Schedule P or form FTB 3540 must be attached, along with the appropriate credit forms. Note: You cannot have <u>both</u> Schedule P and form FTB 3540 with your return.
530	540/2EZ	There is an error with the <u>State Wages</u> information you provided in the "Taxable Income" section. Unless W-2 Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked with an "X", the total State Wages amount (Field 0200) on the return must equal the total of the following from all Forms W-2: <ul style="list-style-type: none"> <li>• State Wages 1, Box 16 on Form W-2 (Field 0390), <i>plus</i></li> <li>• State Wages 2, Box 16 on Form W-2 (Field 0460), <i>plus</i></li> <li>• State Wages 3, Box 16 on Form W-2 (Field 0515), <i>plus</i></li> <li>• State Wages 4, box 16 on Form W-2 (Field 0560).</li> </ul>
	540NR/NRS	There is an error with the <u>California Wages</u> information you provided in the "Taxable Income" section of your return. Unless Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked, California Wages (Field 0200) must equal the total amount of California Wages from all W-2 forms where the State Name 1 (Field 0370), State Name 2 (Field 0440), State Name 3 (Field 0490), and/or State Name 4 (Field 0540) equals "CA".
531	540/NR/ NRS/2EZ	There is an error with your <u>Decedent</u> information. If the taxpayer or spouse "Date of Death" (Fields 0015 or 0020) is present, then Guardian/Executor Name (Field 0048) and <u>Representative Type</u> (Field 0545) must be present.  There is an error with your <u>Representative Type</u> (Field 0545) information. If Representative Type is present, then the taxpayer or spouse "Date of Death" (Field 0015 or Field 0022) must be present.  If the Representative Type (Field 0545) is present, then Guardian/Executor (Field 0048) must be present.

## Section 8 Error Code Descriptions (continued)

533	540/NR	There is an error with the Standard Deduction in the "Taxable Income" section of your return. If <u>Deductions</u> (Field 0230) is not equal to the standard deduction amount and you and/or your spouse cannot be claimed as a dependent on another return, deductions must be equal to Schedule CA (540)/CA (540NR) <u>California Itemized Deductions</u> (Field 1110).
534	540NRS/ 2EZ	There is an error with the forms you submitted. The only forms allowed with a 540NRS or 2EZ return are Form(s) W-2, Forms 1099R and Schedule HOH/Form FTB 4803e.
535	540	There is an error with the Standard Deductions information. If you left the Dependent Box (Field 0085) blank and no Schedule CA is transmitted, <u>Deductions</u> (Field 0230) must equal a valid standard deduction amount. Please review the information you provided in the "Dependent Exemptions" and "Taxable Income" sections.
536	540/NR	There is an error with the information you provided in the "Tax" section. <ul style="list-style-type: none"><li>• If you checked the FTB 3800 box (Field 0243), then Tax (Field 0240) must be equal to the amount you indicated on Line 18 of form FTB 3800 (Field 0250).</li><li>• If you checked the FTB 3803 box (Field 0244), then Tax (Field 0240) must be equal to the amount you indicated on Line 9 on all forms FTB 3803 (Field 0290) plus tax as computed from the tax table or the tax rate schedule.</li></ul>
537	540/NR	A supplemental form you indicated is not present: <ul style="list-style-type: none"><li>• If you checked FTB 3800 (Field 0243), then you must submit FTB 3800.</li><li>• If you checked FTB 3803 (Field 0244), then you must submit FTB 3803.</li><li>• If you checked Schedule G-1 (Field 0253), then you must submit Schedule G-1.</li><li>• If you checked FTB 5805F (Field 0473), then you must submit FTB 5805F.</li><li>• If you checked FTB 5870A box (Field 0254), then you must submit FTB 5870A.</li><li>• If you checked FTB 5805 (Field 0472), then you must submit FTB 5805.</li></ul>

## Section 8 Error Code Descriptions (continued)

**538** 540/NR There is an error with Special Credits information on your return. The Credit Code No. (Field 0307, 0312) must be valid, and the Credit Name (Field 0306, 0311) must contain a valid acronym name

The corresponding credit form is required to be submitted with the return for the following Credit Codes: (Code no. 162, 169, 172, 176, 183, 187-190, 198, 199, 203-205, 210, 211, 213 and 217. ~~and 214~~).

Code No.	Valid Acronym Name	Form Required	Code No.	Valid Acronym Name	Form Required
159	LARZ HRE/USE		189	CHLDCARE PRG	FTB 3501
160	LOW-EMS VHCL		190	CHLDCARE CTB	FTB 3501
161	YNG INFNT CO		191	R/S LG EMPLR	
162	INMATE LABOR	FTB3507	192	R/S SM EMPLR	
163	SR HOH		193	R/S TRANSIT	
169	E/Z EMPLR	FTB3553	194	R/S EMPLR VN	
170	JT CSTDY HOH		196	COMSLR EL CO	
171	R/S CO		197	CHILD ADOPT	
172	LOW-INC HOUS	FTB 3521	198	LAMBRA HR/US	FTB 3807
173	DEP PARENT		199	MFG INVSTMNT	<del>FTB 3540</del>
174	RCYCL EQUIP		200	SALMON/TROUT	
175	AGRI PRODUCT		203	ENHNC OILREC	FTB 3546
176	E/Z HIRE/USE	FTB 3805Z	204	DONATE AGTRN	FTB 3547
178	WATRCRSV CO		205	DSABL ACCESS	FTB 3548
179	SLR PUMP CO		206	RICE STRAW	
180	SLR NRG CO		207	F/W HS CONST	
181	COM SLR NRG		209	CDFI DEPOSIT	
182	NRG CSRV CO		210	TTA HIRE/USE	FTB 3809
183	RESEARCH	FTB 3523	211	MEA HIRE	FTB 3808
184	POLTCL CTB		<del>242</del>	<del>TEACHER</del>	<del>FTB 3505</del>
185	ORPHN DRG CO		213	HERITAGE	FTB 3503
186	RES RNT/FARM		<del>214</del>	<del>LONGTERMCARE</del>	<del>FTB 3504</del>
187	OTHER STATE	SCH S	217	SOLAR ENERGY	FTB 3508
188	PRIOR YR AMT	FTB 3510			

P (540)/  
P (NR) You must include a valid acronym name for the Credit Name (Fields 0730, 0790, 0850, 0910, 1680, 1740, 1800, and 1860) you provided.

## Section 8 Error Code Descriptions (continued)

539	540/NR	There is an error with the information you provided in the "Other Taxes" section. If an amount is indicated under Alternative Minimum Tax (Field 0340), then Schedule P (540)/Schedule P (540 NR) must be submitted.
540	540/NR	<p>There is an error with the information provided in the "Other Taxes" section. If an amount is indicated under Other Taxes (Field 0350), then form(s) FTB 3501, <b>3508</b>, <b>3540</b>, <del>3535</del>, 3805P, 3805Z, 3806, 3807, 3808, 3809, or Schedule D-1 must be submitted.</p> <p>If Additional Tax Literal (Field 0341) is equal to "3501", <b>"3508"</b>, <b>"3540"</b>, <del>"3535"</del>, "3805P", "3805Z", "3806", "3807", "3808", or "3809", then the representative form must be attached.</p> <p>If Additional Tax Literal (Field 0341) is equal to "IRC197", then Schedule D-1 must be attached.</p>
541	540/NR	There is an error with the Excess SDI information in the "Payments" section of your return. If you claimed Excess SDI (Field 0370), you must include more than one Form W-2 and Excess SDI amount must be present in Box 14 (Field 0365) of your W-2.
543	CA (540)/ CA (NR)	There is an error with the <u>Adjustments</u> information in the "Adjustments to Federal Itemized Deductions" section of your Schedule CA/CA (NR). If you indicated an amount under Other Adjustments (Field 1080), you must specify the other adjustments (Field 1070).
545	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Subtractions (Field 0180) must be equal to the Adjustment Decrease amount on your Schedule D (Field 0310).
546	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Additions (Field 0190) must be equal to the Adjustment amount (Field 0320) on your Schedule D.
547	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Subtraction (Field 0210) must be equal to the Adjustment Decrease amount (Field 0738) on your Schedule D-1.
548	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Additions (Field 0220) must be equal to the Adjustment Decrease amount (Field 0739) on your Schedule D-1.
549	G-1	There is an error on your Schedule G-1. Make sure that <b>both</b> the Qualifying Age 5 Year Member "No" (Field 0086) and Beneficiary "No" (Field 0044) fields do not have entries.



## Section 8 Error Code Descriptions (continued)

551	540/NR	There is an error with the <u>Underpayment</u> information in the "Interest and Penalties" section of your return. If you indicated an underpayment amount (Field 0475), form FTB 5805 OR FTB 5805F must be attached to your return. Underpayment amount (Field 0475) must be equal to the amount on form FTB 5805 Penalty (Field 0210), OR form FTB 5805F Penalty (Field 0170) or form FTB 5805F – Amount After Waiver (Field 0185).
552	540/NR	There is an error with the information in the "Taxable Income" section. If California Adjustments-Subtractions (Field 0210) is greater than the Federal Adjusted Gross Income (AGI) (Field 0205), then your subtotal (Field 0215) must be negative.
<b><u>555</u></b>	540/NR	<p>The maximum numbers of California schedules and forms allowed in an electronically filed tax return are as follows:</p> <ul style="list-style-type: none"><li><b>50</b> Forms W-2</li><li><b>30</b> Forms W-2G</li><li><b>20</b> Forms 1099-R<ul style="list-style-type: none"><li><b>1</b> Schedule G-1 per taxpayer (maximum of 2 on a joint return)</li><li><b>1</b> Schedule R per taxpayer (maximum of 2 on a joint return)</li></ul></li><li><b>25</b> Schedule S<ul style="list-style-type: none"><li><b>3</b> Forms FTB 592-B</li><li><b>3</b> Forms FTB 593-B</li></ul></li><li><b>10</b> Forms FTB 594</li><li><b>10</b> Forms FTB 3803</li><li><b>10</b> Forms FTB 3805E<ul style="list-style-type: none"><li><b>1</b> Form FTB 3805P per taxpayer (maximum of 2 on a joint return)</li></ul></li><li><b>3</b> Forms FTB 3805Z</li><li><b>3</b> Forms FTB 3806</li><li><b>3</b> Forms FTB 3807</li><li><b>3</b> Forms FTB 3808</li><li><b>3</b> Forms FTB 3809</li><li><b>30</b> Forms FTB 3885A<ul style="list-style-type: none"><li><b>1</b> Form FTB 5870A per taxpayer (maximum of 2 on a joint return)</li></ul></li><li><b>5000</b> Forms STCGL</li><li><b>5000</b> Forms LTCGL</li></ul>

Allow only one schedule or form for those attachments not listed above.

## Section 8 Error Code Descriptions (continued)

556	540/NR/ NRS/2EZ	<p>There is an error with the <u>Social Security Number (SSN)</u> information you provided. Your SSN (Field 0010) and your spouse SSN (Field 0020) must:</p> <ul style="list-style-type: none"><li>• Be numeric</li><li>• Not be all zeroes</li><li>• Not be all blanks</li><li>• Not be all nines</li><li>• Be within the valid range of SSNs</li><li>• Not have zeroes in the fourth and fifth digits</li></ul>
<b><u>557</u></b>	540/NR	Federal 1040 Indicator (Field 0063) equals "X" and 1040 information is <b>NOT</b> included.
<b><u>558</u></b>	540NR	Federal 1040 must always be attached.
559	W-2	There is an error with the <u>Employer</u> information on your W-2. Employer's SEIN (Field(s) 0380, 0450, 0500, 0550) cannot match State Wages (Field(s) 0390, 0460, 0515, 0560). <del>State Wages (Field(s) 0390, 0460, 0515, 0560) may not exceed 125% of Federal Wages (Field 0120).</del>
560	W-2	There is an error with the <u>Employer</u> information on your W-2. Your Employer's State ID Number (Field(s) 0380, 0450, 0500, 0550) must be included if State Wages (Field(s) 0390, 0460, 0515, 0560) is entered and State Name (Field(s) 0370, 0440, 0490, 0540) is equal to "CA".
561	540/NR/ NRS/2EZ	There is an error with the information you provided. Tax Due amount (Field 0395) <i>plus</i> , Use Tax (Field 0398), if applicable, <i>plus</i> Total Contributions amount ( <b>Field 0450</b> ) indicated on your return must be equal to the amount indicated in the Amount You Owe field (Field 0465).
562	540/NR	There is an error with the <u>Excess SDI</u> in the "Payments" section of your return. The Excess SDI (Field 0370) amount indicated on your return cannot be greater than \$9999.
563	W-2	There is an error with the <u>State Disability Insurance (SDI)</u> . Your California SDI (Field 0365) cannot be greater than \$9999. Please check this amount on your W-2.

## Section 8 Error Code Descriptions (continued)

<b><u>570</u></b>	540/NR/ NRS/2EZ	The Taxpayer SSN in the Record ID must match the Taxpayer SSN (Field 0010) of the tax return.
<b><u>571</u></b>		<p>Unacceptable IRS Forms or Schedules were included in 1040 information.</p> <p>IRS Schedules must be in ascending alpha sequence or in order by Attachment Sequence Number. IRS Forms must be in ascending numeric sequence or in order by Attachment Sequence Number.</p> <p>The IRS Schedule Occurrence Number and IRS Form Occurrence Number must be present and in ascending numeric sequence beginning with 01.</p> <p>With multiple schedules or forms, the Page Number must be sequential within the Schedule Occurrence Number of a schedule or Form Occurrence Number of a form.</p> <p>Please transmit form(s) W-2, W-2G and 1099-R <b>only</b> with the state return information. The Federal Summary Record cannot be included.</p>
572	540/NR/ NRS/2EZ	There is an error with the <u>Last Name</u> information in the "Name and Address" section. Your Last Name (Field 0032) must be indicated on your return. Your last name cannot be more than 17 characters, cannot have any spaces (except for JR, SR, II, etc.), cannot include punctuation, symbols, dashes or slashes and cannot include titles or ranks such as DR, MD, SGT, etc.

## Section 8 Error Code Descriptions (continued)

573      540/NR/  
NRS/2EZ      There is an error with your Spouse's Last Name (Field 0042) in the "Name and Address" section. Do not enter your spouse's last name unless it is **different** from your last name. Your spouse's last name cannot be more than 17 characters, cannot have leading or imbedded spaces and cannot include punctuation, symbols, dashes or slashes. If the last name exceeds field length, please shorten. See examples below.

Example: Your Name = Jeff Lee Junior  
Spouse = Mary Kayla Hunter-Lee

Enter As: Your First Name = Jeff      Spouse First Name = Mary  
Your Middle Initial = (blank)      Spouse Middle Initial = K  
Your Last Name = Lee JR      Spouse Last Name = Hunterlee

Example: Your Name = Thomas P. Jones  
Spouse = Anna Sue Jones

Enter As: Your Name = Thomas      Spouse First Name = Anna  
Your Middle Initial = P      Spouse Middle Initial = S  
Your Last Name = Jones      Spouse Last Name = (blank)

Example: Taxpayer = Jose Juan Gonzalez  
Spouse = Maria de la Rosa Gonzalez

Enter As: TP First Name = Jose      Spouse First Name = Maria  
TP Middle Initial = J      Spouse Middle Initial = D  
TP Last Name = Gonzalez      Spouse Last Name = blank

**660**      ATH      All self-prepared (online) returns must contain an Authentication (ATH) Record.

**664**      ATH      When the Transmission Type Code (Field 0170) of the TRANA Record is equal to "O", then the PIN Type Code (Field 0008) must equal either "O" or "Blank".

**666**      ATH      When the Transmission Type Code (Field 0170) of the TRANA Record is blank, the PIN Type Code (Field 0008) must equal "P", "S", or "Blank".

**668**      ATH      When the Transmission Type Code (Field 0170) of the TRANA Record is "Blank" AND the PIN Type Code (Field 0008) is "Blank", the Jurat/Disclosure Code (Field 0045) must be blank.

## Section 8 Error Code Descriptions (continued)

<b><u>670</u></b>	ATH	<p>When the PIN Type Code (Field 0008) is equal to "S", the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), the Taxpayer Date of Death (Field 0015) is significant, and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year AGI (Field 0030),</li><li>• Spouse Signature (Field 0035),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul>
671	ATH	<p>When the PIN Type Code (Field 0008) is equal to "S" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year Adjusted Gross Income (Field 0030),</li><li>• Spouse Signature (Field 0035),</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant, and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year AGI (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul>
<b><u>672</u></b>	ATH	<p>When the PIN Type Code (Field 0008) is equal to "O", the ERO EFIN/PIN (Field 0060) cannot be present.</p>
<b><u>673</u></b>	ATH	<p>For Online Returns only, when the PIN Type Code (Field 0008) is blank (No PIN used), the Jurat/Disclosure Code (Field 0045) must equal "B". (Note: Form FTB 8453-OL is required.)</p>

## Section 8 Error Code Descriptions (continued)

674	ATH	<p>The Taxpayer Signature (Field 0025) on the Authentication Record must match the Taxpayer Signature (Field 0570) on the tax return. Both may be blank.</p> <p>The Spouse Signature (Field 0035) on the Authentication Record must match the Spouse Signature (Field 0580) on the tax return. Both may be blank.</p>
675	ATH	<p>The Taxpayer Signature (Field 0025) must be five digits and cannot equal <b>00000</b> (5 zeros).</p> <p>The Spouse Signature (Field 0035) must be five digits and cannot equal <b>00000</b> (5 zeros).</p>
676	ATH	<p>When the PIN Type Code (Field 0008) is "Blank", the PIN Authorization Code (Field 0050) must be "Blank" AND the following fields cannot be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year AGI (Field 0020)</li><li>• Taxpayer Signature (Field 0025)</li><li>• Spouse Prior Year AGI (Field 0030)</li><li>• Spouse Signature (Field 0035)</li><li>• Taxpayer Signature Date (Field 0040)</li><li>• ERO EFIN/PIN (Field 0060)</li></ul>
677	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P", "S", or "O" AND the (Field 0065) is <b>other than</b> "2" (Married Filing Jointly), the following fields cannot be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year AGI (Field 0030)</li><li>• Spouse Signature (Field 0035)</li></ul>
679	ATH	<p>Your Prior Year Adjusted Gross Income Amount (Field 0020) does not match FTB's Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization <a href="#">for Individuals</a> form (FTB 8453-OL).</p>
680	ATH	<p>The Spouse's Prior Year Adjusted Gross Income Amount (Field 0030) does not match FTB's Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization <a href="#">for Individuals</a> form (FTB 8453-OL).</p>

## Section 8 Error Code Descriptions (continued)

681	ATH	<p>When the PIN Type Code (Field 0008) is equal to "O", the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045), and</li><li>• PIN Authorization Code (Field 0050).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), AND the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, the following fields must be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year Adjusted Gross Income (Field 0030),</li><li>• Spouse Signature (Field 0035),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045), and</li><li>• PIN Authorization Code (Field 0050).</li></ul>
682	ATH	<p>When the PIN Type Code (Field 0008) is equal to "O" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year Adjusted Gross Income (Field 0030) and</li><li>• Spouse Signature (Field 0035).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045), and</li><li>• PIN Authorization Code (Field 0050).</li></ul>
<b><u>683</u></b>	ATH	<p>When the ERO EFIN/PIN (Field 0060) is present, the first six numerals must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN).</p>
684	ATH	<p>The last five numerals of the ERO EFIN/PIN (Field 0060) cannot equal <b>00000</b> (5 zeros).</p>

## Section 8 Error Code Descriptions (continued)

686	ATH	The Taxpayer on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the taxpayer did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization <a href="#">for Individuals</a> form (FTB 8453 or 8453-OL).
687	ATH	The Spouse on this return is ineligible to participate in the Self-Select PIN program. Our records show the spouse did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization <a href="#">for Individuals</a> form (FTB 8453 or 8453-OL).
689	ATH	The year of Taxpayer Signature Date (Field 0040) must equal current processing year.
<b><u>694</u></b>	ATH	When the PIN Type Code (Field 0008) is equal to "S", the Jurat/Disclosure Code (Field 0045) must equal "C". (Note: Shared secret is required.)
<b><u>695</u></b>	ATH	When the PIN Type Code (Field 0008) is equal to "P", the Jurat/Disclosure Code (Field 0045) must equal "D". (Note: Form FTB 8879 is required.)
<b><u>696</u></b>	ATH	When the PIN Type Code (Field 0008) is equal to "O", the Jurat/Disclosure Code (Field 0045) must equal "A". (Note: Shared secret is required.)
697	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P", the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Spouse Signature (Field 0035),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul>



## Section 8 Error Code Descriptions (continued)

698	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the Spouse Signature (Field 0035) must be present.</p> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly) and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the tax return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul>
699	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P", the following fields must NOT be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020)</li><li>• Spouse Prior Year Adjusted Gross Income (Field 0030)</li></ul>
<b><u>805</u></b>		The TRANB record must be present.
<b><u>820</u></b>		The Julian Date cannot be more than two days prior to the Julian Date of the actual processing date or more than one day after the actual processing date.
<b><u>822</u></b>		The transmission sequence number of the TRANA record is a duplicate of a previously accepted transmission.
<b><u>823</u></b>		There is unrecognizable or inconsistent control data that is causing the transmission to be rejected.
<b><u>824</u></b>		The EFIN of the Transmitter must be present.
<b><u>825</u></b>		<p>The data records of the transmission must be in the following sequence: TRANA, TRANB, Return, and RECAP record.</p> <p>The format of the TRANA, TRANB and RECAP record must correspond exactly to the record layouts as specified.</p> <p>The Total Return Count (Field 0030) in the RECAP record must match FTB computed count.</p>

## Section 8 Error Code Descriptions (continued)

<b><u>831</u></b>		Total Return Count is a count of returns submitted. This count is incremented each time the Taxpayer SSN within a Record ID changes.
<b><u>840</u></b>		The ETIN plus Transmitters Use Code (Field 0040), Julian Date (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA Record (Fields 0060-0080).
900	540/NR/ NRS/2EZ	The Taxpayer SSN (Field 0010) has been used on a previously accepted return.
<b><u>902</u></b>	540/NR/ NRS/2EZ	The Declaration Control Number (DCN) has been used on a previously accepted return.
903	540/NR/ NRS/2EZ	The Spouse SSN (Field 0020) has been used on a previously accepted return.
<b><u>999</u></b>		You have more than 99 errors on your return.